

Fill in this information to identify the case:

Debtor name **Blue Spruce Corporation**

United States Bankruptcy Court for the: **SOUTHERN DISTRICT OF NEW YORK**

Case number (if known) **21-10255**

☐ Check if this is an amended filing

Official Form 206Sum
Summary of Assets and Liabilities for Non-Individuals

12/15

Part 1: Summary of Assets

1. Schedule A/B: Assets-Real and Personal Property (Official Form 206A/B)

1a. Real property: Copy line 88 from <i>Schedule A/B</i>	\$ 1,528,000.00
1b. Total personal property: Copy line 91A from <i>Schedule A/B</i>	\$ 0.00
1c. Total of all property: Copy line 92 from <i>Schedule A/B</i>	\$ 1,528,000.00

Part 2: Summary of Liabilities

2. Schedule D: Creditors Who Have Claims Secured by Property (Official Form 206D) Copy the total dollar amount listed in Column A, <i>Amount of claim</i> , from line 3 of <i>Schedule D</i>	\$ 164,583.23
3. Schedule E/F: Creditors Who Have Unsecured Claims (Official Form 206E/F)	
3a. Total claim amounts of priority unsecured claims: Copy the total claims from Part 1 from line 5a of <i>Schedule E/F</i>	\$ 0.00
3b. Total amount of claims of nonpriority amount of unsecured claims: Copy the total of the amount of claims from Part 2 from line 5b of <i>Schedule E/F</i>	+\$ 15,472.72
4. Total liabilities Lines 2 + 3a + 3b	\$ 180,055.95

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Official Form 206A/B

Schedule A/B: Assets - Real and Personal Property

12/15

Disclose all property, real and personal, which the debtor owns or in which the debtor has any other legal, equitable, or future interest. Include all property in which the debtor holds rights and powers exercisable for the debtor's own benefit. Also include assets and properties which have no book value, such as fully depreciated assets or assets that were not capitalized. In Schedule A/B, list any executory contracts or unexpired leases. Also list them on *Schedule G: Executory Contracts and Unexpired Leases* (Official Form 206G).

Be as complete and accurate as possible. If more space is needed, attach a separate sheet to this form. At the top of any pages added, write the debtor's name and case number (if known). Also identify the form and line number to which the additional information applies. If an additional sheet is attached, include the amounts from the attachment in the total for the pertinent part.

For Part 1 through Part 11, list each asset under the appropriate category or attach separate supporting schedules, such as a fixed asset schedule or depreciation schedule, that gives the details for each asset in a particular category. List each asset only once. In valuing the debtor's interest, do not deduct the value of secured claims. See the instructions to understand the terms used in this form.

Part 1: Cash and cash equivalents

1. Does the debtor have any cash or cash equivalents?

- ☐ No. Go to Part 2.
☐ Yes Fill in the information below.

All cash or cash equivalents owned or controlled by the debtor

Current value of debtor's interest

3. Checking, savings, money market, or financial brokerage accounts (Identify all)

Name of institution (bank or brokerage firm)

Type of account

Last 4 digits of account number

3.1. **Orange Bank & Trust Company**

Receiver

4946

Unknown

4. Other cash equivalents (Identify all)

5. Total of Part 1.

Add lines 2 through 4 (including amounts on any additional sheets). Copy the total to line 80.

\$0.00

Part 2: Deposits and Prepayments

6. Does the debtor have any deposits or prepayments?

- ☐ No. Go to Part 3.
☐ Yes Fill in the information below.

Part 3: Accounts receivable

10. Does the debtor have any accounts receivable?

- ☐ No. Go to Part 4.
☐ Yes Fill in the information below.

11. Accounts receivable

11a. 90 days old or less:

0.00

-

0.00

=

Unknown

face amount

doubtful or uncollectible accounts

Debtor Blue Spruce Corporation Case number (If known) 21-10255
Name

11b. Over 90 days old: 0.00 - 0.00 =.... Unknown
face amount doubtful or uncollectible accounts

12. **Total of Part 3.**

Current value on lines 11a + 11b = line 12. Copy the total to line 82.

\$0.00

Part 4: Investments

13. **Does the debtor own any investments?**

- ☐ No. Go to Part 5.
☐ Yes Fill in the information below.

Part 5: Inventory, excluding agriculture assets

18. **Does the debtor own any inventory (excluding agriculture assets)?**

- ☐ No. Go to Part 6.
☐ Yes Fill in the information below.

Part 6: Farming and fishing-related assets (other than titled motor vehicles and land)

27. **Does the debtor own or lease any farming and fishing-related assets (other than titled motor vehicles and land)?**

- ☐ No. Go to Part 7.
☐ Yes Fill in the information below.

Part 7: Office furniture, fixtures, and equipment; and collectibles

38. **Does the debtor own or lease any office furniture, fixtures, equipment, or collectibles?**

- ☐ No. Go to Part 8.
☐ Yes Fill in the information below.

Part 8: Machinery, equipment, and vehicles

46. **Does the debtor own or lease any machinery, equipment, or vehicles?**

- ☐ No. Go to Part 9.
☐ Yes Fill in the information below.

Part 9: Real property

54. **Does the debtor own or lease any real property?**

- ☐ No. Go to Part 10.
☐ Yes Fill in the information below.

55. **Any building, other improved real estate, or land which the debtor owns or in which the debtor has an interest**

Description and location of property

Include street address or other description such as Assessor Parcel Number (APN), and type of property (for example, acreage, factory, warehouse, apartment or office building, if available.

Nature and extent of debtor's interest in property

Net book value of debtor's interest (Where available)

Valuation method used for current value

Current value of debtor's interest

Debtor Blue Spruce Corporation Case number (If known) 21-10255

Name

55.1.	<u>2418 Belmont Avenue</u>	<u>\$762,000.00</u>	<u>\$762,000.00</u>
	<u>Bronx, NY 10458</u>		

55.2.	<u>2420-28 Belmont Avenue</u>	<u>\$766,000.00</u>	<u>\$766,000.00</u>
	<u>Bronx, NY 10458</u>		

56. **Total of Part 9.**

Add the current value on lines 55.1 through 55.6 and entries from any additional sheets.
Copy the total to line 88.

\$1,528,000.00

57. **Is a depreciation schedule available for any of the property listed in Part 9?**

☐ No
☐ Yes

58. **Has any of the property listed in Part 9 been appraised by a professional within the last year?**

☐ No
☐ Yes

Part 10: Intangibles and intellectual property

59. **Does the debtor have any interests in intangibles or intellectual property?**

☐ No. Go to Part 11.
☐ Yes Fill in the information below.

Part 11: All other assets

70. **Does the debtor own any other assets that have not yet been reported on this form?**

Include all interests in executory contracts and unexpired leases not previously reported on this form.

☐ No. Go to Part 12.
☐ Yes Fill in the information below.

Debtor **Blue Spruce Corporation**
Name

Case number (If known) **21-10255**

Part 12: Summary

In Part 12 copy all of the totals from the earlier parts of the form

Type of property	Current value of personal property	Current value of real property
80. Cash, cash equivalents, and financial assets. <i>Copy line 5, Part 1</i>	\$0.00	
81. Deposits and prepayments. <i>Copy line 9, Part 2.</i>	\$0.00	
82. Accounts receivable. <i>Copy line 12, Part 3.</i>	\$0.00	
83. Investments. <i>Copy line 17, Part 4.</i>	\$0.00	
84. Inventory. <i>Copy line 23, Part 5.</i>	\$0.00	
85. Farming and fishing-related assets. <i>Copy line 33, Part 6.</i>	\$0.00	
86. Office furniture, fixtures, and equipment; and collectibles. <i>Copy line 43, Part 7.</i>	\$0.00	
87. Machinery, equipment, and vehicles. <i>Copy line 51, Part 8.</i>	\$0.00	
88. Real property. <i>Copy line 56, Part 9.....></i>		\$1,528,000.00
89. Intangibles and intellectual property. <i>Copy line 66, Part 10.</i>	\$0.00	
90. All other assets. <i>Copy line 78, Part 11.</i>	\$0.00	
91. Total. Add lines 80 through 90 for each column	\$0.00	\$1,528,000.00
92. Total of all property on Schedule A/B. Add lines 91a+91b=92		\$1,528,000.00

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☐ Check if this is an amended filing

Official Form 206D

Schedule D: Creditors Who Have Claims Secured by Property

12/15

Be as complete and accurate as possible.

1. Do any creditors have claims secured by debtor's property?

- ☐ No. Check this box and submit page 1 of this form to the court with debtor's other schedules. Debtor has nothing else to report on this form.
- ☐ Yes. Fill in all of the information below.

Part 1: List Creditors Who Have Secured Claims

2. List in alphabetical order all creditors who have secured claims. If a creditor has more than one secured claim, list the creditor separately for each claim.

		Column A Amount of claim Do not deduct the value of collateral.	Column B Value of collateral that supports this claim	
2.1	NYC Dep't of Finance <small>Creditor's Name</small> PO Box 680 Newark, NJ 07101-0680 <small>Creditor's mailing address</small> <small>Creditor's email address, if known</small> Date debt was incurred Last 4 digits of account number Do multiple creditors have an interest in the same property? <input type="radio"/> No <input type="radio"/> Yes. Specify each creditor, including this creditor and its relative priority.	Describe debtor's property that is subject to a lien 2418 Belmont Avenue Bronx, NY 10458 Describe the lien Is the creditor an insider or related party? <input type="radio"/> No <input type="radio"/> Yes Is anyone else liable on this claim? <input type="radio"/> No <input type="radio"/> Yes. Fill out <i>Schedule H: Codebtors</i> (Official Form 206H) As of the petition filing date, the claim is: Check all that apply <input type="radio"/> Contingent <input type="radio"/> Unliquidated <input type="radio"/> Disputed	\$149,332.84	\$762,000.00

2.2	NYC Dep't of Finance <small>Creditor's Name</small> PO Box 680 Newark, NJ 07101-0680 <small>Creditor's mailing address</small> <small>Creditor's email address, if known</small> Date debt was incurred Last 4 digits of account number Do multiple creditors have an interest in the same property? <input type="radio"/> No <input type="radio"/> Yes. Specify each creditor, including this creditor and its relative priority.	Describe debtor's property that is subject to a lien 2420-28 Belmont Avenue Bronx, NY 10458 Describe the lien Is the creditor an insider or related party? <input type="radio"/> No <input type="radio"/> Yes Is anyone else liable on this claim? <input type="radio"/> No <input type="radio"/> Yes. Fill out <i>Schedule H: Codebtors</i> (Official Form 206H) As of the petition filing date, the claim is: Check all that apply	\$15,250.39	\$766,000.00
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	Name		
<input checked="" type="radio"/> No		<input type="radio"/> Contingent	
<input type="radio"/> Yes. Specify each creditor, including this creditor and its relative priority.		<input type="radio"/> Unliquidated	
		<input type="radio"/> Disputed	

3. Total of the dollar amounts from Part 1, Column A, including the amounts from the Additional Page, if any. **\$164,583.23**

Part 2: List Others to Be Notified for a Debt Already Listed in Part 1

List in alphabetical order any others who must be notified for a debt already listed in Part 1. Examples of entities that may be listed are collection agencies, assignees of claims listed above, and attorneys for secured creditors.

If no others need to be notified for the debts listed in Part 1, do not fill out or submit this page. If additional pages are needed, copy this page.

Name and address

On which line in Part 1 did you enter the related creditor?

Last 4 digits of account number for this entity

New York City Dept. of Finance
Office of Legal Affairs
375 Pearl Street, 30th Floor
New York, NY 10038-1442

Line 2.1

Fill in this information to identify the case:

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United States Bankruptcy Court for the: **SOUTHERN DISTRICT OF NEW YORK**

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Official Form 206E/F

Schedule E/F: Creditors Who Have Unsecured Claims

12/15

Be as complete and accurate as possible. Use Part 1 for creditors with PRIORITY unsecured claims and Part 2 for creditors with NONPRIORITY unsecured claims. List the other party to any executory contracts or unexpired leases that could result in a claim. Also list executory contracts on *Schedule A/B: Assets - Real and Personal Property* (Official Form 206A/B) and on *Schedule G: Executory Contracts and Unexpired Leases* (Official Form 206G). Number the entries in Parts 1 and 2 in the boxes on the left. If more space is needed for Part 1 or Part 2, fill out and attach the Additional Page of that Part included in this form.

Part 1: List All Creditors with PRIORITY Unsecured Claims

1. Do any creditors have priority unsecured claims? (See 11 U.S.C. § 507).

☐ No. Go to Part 2.

☒ Yes. Go to line 2.

2. List in alphabetical order all creditors who have unsecured claims that are entitled to priority in whole or in part. If the debtor has more than 3 creditors with priority unsecured claims, fill out and attach the Additional Page of Part 1.

			Total claim	Priority amount
2.1	Priority creditor's name and mailing address Internal Revenue Service Centralized Insolvency Operati PO Box 7346 Philadelphia, PA 19101-7346	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="radio"/> Contingent <input type="radio"/> Unliquidated <input type="radio"/> Disputed	Unknown	Unknown
	Date or dates debt was incurred Last 4 digits of account number Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (8)	Basis for the claim: Is the claim subject to offset? <input checked="" type="radio"/> No <input type="radio"/> Yes		
2.2	Priority creditor's name and mailing address New York City Dept. Finance Office of Legal Affairs 375 Pearl Street, 30th Floor New York, NY 10038-1442	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="radio"/> Contingent <input type="radio"/> Unliquidated <input type="radio"/> Disputed	Unknown	Unknown
	Date or dates debt was incurred Last 4 digits of account number Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (8)	Basis for the claim: Is the claim subject to offset? <input checked="" type="radio"/> No <input type="radio"/> Yes		

Debtor	Blue Spruce Corporation <small>Name</small>	Case number (if known)	21-10255
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2.3	Priority creditor's name and mailing address NYC Dep't of Finance Legal Affiars 345 Adams Street, Fl 3 Brooklyn, NY 11201-3719	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="radio"/> Contingent <input type="radio"/> Unliquidated <input type="radio"/> Disputed	Unknown	Unknown
	Date or dates debt was incurred	Basis for the claim:		
	Last 4 digits of account number Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (8)	Is the claim subject to offset? <input checked="" type="radio"/> No <input type="radio"/> Yes		

2.4	Priority creditor's name and mailing address United States Attorney, SDNY Att: Tax & Bankruptcy Unit 86 Chambers St., Third Floor New York, NY 10007-1825	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="radio"/> Contingent <input type="radio"/> Unliquidated <input type="radio"/> Disputed	\$0.00	\$0.00
	Date or dates debt was incurred	Basis for the claim:		
	Last 4 digits of account number Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (8)	Is the claim subject to offset? <input checked="" type="radio"/> No <input type="radio"/> Yes		

Part 2: List All Creditors with NONPRIORITY Unsecured Claims

3. List in alphabetical order all of the creditors with nonpriority unsecured claims. If the debtor has more than 6 creditors with nonpriority unsecured claims, fill out and attach the Additional Page of Part 2.

			Amount of claim	
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3.1	Nonpriority creditor's name and mailing address Ferrantino Fuel Corporation c/o Mango & Lacoviello, LLP 14 Penn Plaza, Suite 1919 New York, NY 10122	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="radio"/> Contingent <input type="radio"/> Unliquidated <input type="radio"/> Disputed Basis for the claim: <u>Judgment</u>	\$15,472.72	
	Date(s) debt was incurred __	Is the claim subject to offset? <input checked="" type="radio"/> No <input type="radio"/> Yes		
	Last 4 digits of account number __			

3.2	Nonpriority creditor's name and mailing address Joseph A. Maria, Esq. 301 Old Tarrytown Road White Plains, NY 10603	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="radio"/> Contingent <input type="radio"/> Unliquidated <input checked="" type="radio"/> Disputed Basis for the claim: __	Unknown	
	Date(s) debt was incurred __	Is the claim subject to offset? <input type="radio"/> No <input checked="" type="radio"/> Yes		
	Last 4 digits of account number __			

3.3	Nonpriority creditor's name and mailing address Michael D. Olsey 6 Tamarac Circle Harrison, NY 10528	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="radio"/> Contingent <input type="radio"/> Unliquidated <input checked="" type="radio"/> Disputed Basis for the claim: __	Unknown	
	Date(s) debt was incurred __	Is the claim subject to offset? <input type="radio"/> No <input checked="" type="radio"/> Yes		
	Last 4 digits of account number __			

Debtor **Blue Spruce Corporation** Case number (if known) **21-10255**

Name

3.4 Nonpriority creditor's name and mailing address **NYS Unemployment Ins Fund**
P.O. Box 551
Albany, NY 12201-0551
Date(s) debt was incurred ____
Last 4 digits of account number ____

As of the petition filing date, the claim is: Check all that apply. **Unknown**
☐ Contingent
☐ Unliquidated
☐ Disputed
Basis for the claim: ____
Is the claim subject to offset? ☒ No ☐ Yes

3.5 Nonpriority creditor's name and mailing address **NYS Workers Compensation Board**
Attn.: Finance Office
328 State Street, Room 331
Schenectady, NY 12305-2302
Date(s) debt was incurred ____
Last 4 digits of account number ____

As of the petition filing date, the claim is: Check all that apply. **Unknown**
☐ Contingent
☐ Unliquidated
☐ Disputed
Basis for the claim: ____
Is the claim subject to offset? ☐ No ☐ Yes

3.6 Nonpriority creditor's name and mailing address **Orange Bank & Trust Company**
212 Dolson Avenue
Middletown, NY 10940
Date(s) debt was incurred ____
Last 4 digits of account number ____

As of the petition filing date, the claim is: Check all that apply. **Unknown**
☐ Contingent
☐ Unliquidated
☐ Disputed
Basis for the claim: ____
Is the claim subject to offset? ☐ No ☐ Yes

Part 3: List Others to Be Notified About Unsecured Claims

4. List in alphabetical order any others who must be notified for claims listed in Parts 1 and 2. Examples of entities that may be listed are collection agencies, assignees of claims listed above, and attorneys for unsecured creditors.

If no others need to be notified for the debts listed in Parts 1 and 2, do not fill out or submit this page. If additional pages are needed, copy the next page.

Name and mailing address

On which line in Part1 or Part 2 is the related creditor (if any) listed?

Last 4 digits of account number, if any

Part 4: Total Amounts of the Priority and Nonpriority Unsecured Claims

5. Add the amounts of priority and nonpriority unsecured claims.

5a. Total claims from Part 1

5b. Total claims from Part 2

5c. Total of Parts 1 and 2
Lines 5a + 5b = 5c.

Total of claim amounts	
5a.	\$ 0.00
5b. +	\$ 15,472.72
5c.	\$ 15,472.72

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Official Form 206G

Schedule G: Executory Contracts and Unexpired Leases

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Be as complete and accurate as possible. If more space is needed, copy and attach the additional page, number the entries consecutively.

1. Does the debtor have any executory contracts or unexpired leases?

☐ No. Check this box and file this form with the debtor's other schedules. There is nothing else to report on this form.

☒ Yes. Fill in all of the information below even if the contacts of leases are listed on *Schedule A/B: Assets - Real and Personal* (Official Form 206A/B).

Property

2. List all contracts and unexpired leases

State the name and mailing address for all other parties with whom the debtor has an executory contract or unexpired lease

2.1. State what the contract or lease is for and the nature of the debtor's interest

Debtor is the lessor under a lease dated February 1, 2007, with Prince Bakery, Inc. for premises located at 2418 Belmont Avenue, Bronx, NY. Annual rent is \$48,000 (\$4,000 per month).

State the term remaining

6 years

List the contract number of any government contract

**Prince Bakery, Inc.
2418 Belmont Avenue
Bronx, NY 10458**

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Official Form 206H

Schedule H: Your Codebtors

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Be as complete and accurate as possible. If more space is needed, copy the Additional Page, numbering the entries consecutively. Attach the Additional Page to this page.

1. Do you have any codebtors?

☐ No. Check this box and submit this form to the court with the debtor's other schedules. Nothing else needs to be reported on this form.
☐ Yes

2. In Column 1, list as codebtors all of the people or entities who are also liable for any debts listed by the debtor in the schedules of creditors, Schedules D-G. Include all guarantors and co-obligors. In Column 2, identify the creditor to whom the debt is owed and each schedule on which the creditor is listed. If the code debtor is liable on a debt to more than one creditor, list each creditor separately in Column 2.

Column 1: Code debtor

Column 2: Creditor

Name

Mailing Address

Name

Check all schedules that apply:

2.1

Street

City State Zip Code

☐ D
☐ E/F
☐ G

2.2

Street

City State Zip Code

☐ D
☐ E/F
☐ G

2.3

Street

City State Zip Code

☐ D
☐ E/F
☐ G

2.4

Street

City State Zip Code

☐ D
☐ E/F
☐ G

As provided in the *Declaration of Anthony M. Rusciano Pursuant to Rule 1007-2 of the Local Bankruptcy Rules for the Southern District of New York* [Doc. No. 2], Joseph A. Maria, Esq., was appointed as temporary receiver. The Debtor's property, including books and records, and bank accounts, are in the receiver's possession, custody or control. While the Debtor has made demand upon the receiver for the turnover of all such property, it has not yet received it. Accordingly, all information contained in the Schedules is based upon the Debtor's information and belief. The Debtor will amend the Schedules following its receipt of the Debtor's books and records.

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United States Bankruptcy Court for the: **SOUTHERN DISTRICT OF NEW YORK**

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☐ Check if this is an amended filing

Official Form 202

Declaration Under Penalty of Perjury for Non-Individual Debtors

12/15

An individual who is authorized to act on behalf of a non-individual debtor, such as a corporation or partnership, must sign and submit this form for the schedules of assets and liabilities, any other document that requires a declaration that is not included in the document, and any amendments of those documents. This form must state the individual's position or relationship to the debtor, the identity of the document, and the date. Bankruptcy Rules 1008 and 9011.

WARNING -- Bankruptcy fraud is a serious crime. Making a false statement, concealing property, or obtaining money or property by fraud in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

Declaration and signature

I am the president, another officer, or an authorized agent of the corporation; a member or an authorized agent of the partnership; or another individual serving as a representative of the debtor in this case.

I have examined the information in the documents checked below and I have a reasonable belief that the information is true and correct:

- ☒ *Schedule A/B: Assets—Real and Personal Property* (Official Form 206A/B)
- ☒ *Schedule D: Creditors Who Have Claims Secured by Property* (Official Form 206D)
- ☒ *Schedule E/F: Creditors Who Have Unsecured Claims* (Official Form 206E/F)
- ☒ *Schedule G: Executory Contracts and Unexpired Leases* (Official Form 206G)
- ☒ *Schedule H: Codebtors* (Official Form 206H)
- ☒ *Summary of Assets and Liabilities for Non-Individuals* (Official Form 206Sum)
- ☐ *Amended Schedule*
- ☐ *Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders* (Official Form 204)
- ☐ Other document that requires a declaration

I declare under penalty of perjury that the foregoing is true and correct.

Executed on **February 11, 2021**

X /s/ Anthony M. Rusciano

Signature of individual signing on behalf of debtor

Anthony M. Rusciano

Printed name

President

Position or relationship to debtor